IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

FRIDAY, THE 5TH OCTOBER 2007 / 13TH ASWINA 1929

WP(C).No. 29213 of 2007(C)

PETITIONER:

M/S.CEE PEE GRANITE PVT.LTD.,
N.H.17, VELLIMUKKU P.O., MALAPPURAM,
REPRESENTED BY ITS MANAGING DIRECTOR,
C.P.YOONIS SALEEM.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSDHEEN

RESPONDENT:

INTELLIGENCE INSPECTOR,
SQUAD NO.II, COMMERCIAL TAXES, THALASSERY.

BY GOVERNMENT PLEADER SRI. M.P.SREEKRISHNAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 05/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

KSS

ANTONY DOMINIC,J.

W.P (C) No.29213 of 2007

Dated this the 5th October, 2007

J U D G M E N T

The complaint of the petitioner is regarding the detention of Marble brought from outside the State. Detention has been ordered as per Exhibit-P2, which reveals that dispute is essentially regarding the quantity involved. Petitioner submits that quantity has been correctly declared whereas, going by what is stated in Exhibit-P2, it is much less than the actual quantity. However, that being a factual dispute, it requires to be adjudicated in an enquiry in terms of the provisions contained in the Kerala Value Added Tax Act. In the mean while petitioner seeks release of the goods and is willing to remit the entire amount of Rs.6,120/- as advance tax.

2. Accordingly, it is directed that on remittance of the entire amount as advance tax, goods shall be released to the petitioner. The Department will be free to conduct an enquiry in the matter and adjudicate the issue.

The writ petition is disposed of as above.

(ANTONY DOMINIC, JUDGE)

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K.THANKAPPAN,J

CRL.A. NO.92 OF 1999

ORDER

25th May, 2007